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7
8 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
9 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

10 In the Matter of the Accusation Against:

Case No. AC-2010-24

11 **MAYNARD W. MORELAND**
12 1424 Concannon Blvd., Bldg. G
Livermore, California 94550
13 **Certified Public Accountant Certificate No.**
CPA 57144

A C C U S A T I O N

14
15 Respondent.

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17 Complainant alleges:

18 **PARTIES**

- 19 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as
20 the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.
21 2. On or about September 7, 1990, the California Board of Accountancy issued Certified
22 Public Accountant Certificate Number CPA 57144 to Maynard W. Moreland (Respondent). The
23 Certified Public Accountant Certificate expired on October 31, 2009, and has not been renewed.

24 **JURISDICTION**

- 25 3. This Accusation is brought before the California Board of Accountancy (Board),
26 Department of Consumer Affairs, under the authority of the following laws. All section
27 references are to the Business and Professions Code unless otherwise indicated.
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1 FIRST CAUSE FOR DISCIPLINE

2 (Unprofessional Conduct- Fiscal Dishonesty)

3 8. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
4 Respondent committed fiscal dishonesty. From about January 1, 2001 until April 10, 2009,
5 Respondent embezzled and stole fifty six thousand dollars (\$56,000.00), from Vivian Trimble and
6 James Trimble.

7 SECOND CAUSE FOR DISCIPLINE

8 (Unprofessional Conduct-Embezzlement/Theft)

9 9. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
10 Respondent committed embezzlement and theft. From about January 1, 2001 until April 10,
11 2009, Respondent embezzled and stole fifty six thousand dollars (\$56,000.00) from Vivian
12 Trimble and James Trimble.

13 THIRD CAUSE FOR DISCIPLINE

14 (Unprofessional Conduct- Fiscal Dishonesty)

15 10. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
16 Respondent committed fiscal dishonesty. From about January 1, 1993 until April 9, 2009,
17 Respondent embezzled and stole one hundred three thousand four hundred twenty two dollars and
18 eight cents (\$103,422.08), from Roberta Jean Kihle.

19 FOURTH CAUSE FOR DISCIPLINE

20 (Unprofessional Conduct- Embezzlement/Theft)

21 11. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
22 Respondent committed embezzlement and theft. From about January 1, 1993 until April 9, 2009,
23 Respondent embezzled and stole one hundred three thousand four hundred twenty two dollars and
24 eight cents (\$103,422.08), from Roberta Jean Kihle.

25 FIFTH CAUSE FOR DISCIPLINE

26 (Unprofessional Conduct- Fiscal Dishonesty)

27 12. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
28 Respondent committed fiscal dishonesty. From about September 25, 2000 until April 10, 2009,

1 Respondent embezzled and stole one hundred seventy seven thousand five hundred eleven dollars
2 and eighty three cents (\$177,511.83) from Joan Russell.

3 SIXTH CAUSE FOR DISCIPLINE

4 (Unprofessional Conduct- Embezzlement/Theft)

5 13. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
6 Respondent committed embezzlement and theft. From about September 25, 2000 until April 10,
7 2009, Respondent embezzled and stole one hundred seventy seven thousand five hundred eleven
8 dollars and eighty three cents (\$177,511.83) from Joan Russell.

9 SEVENTH CAUSE FOR DISCIPLINE

10 (Unprofessional Conduct- Fiscal Dishonesty)

11 14. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
12 Respondent committed fiscal dishonesty. From about February 8, 2006 until March 1, 2009,
13 Respondent embezzled and stole one hundred and fifty thousand dollars (\$150,000.00), from Roy
14 Swiger and Jessenda Swiger.

15 EIGHTH CAUSE FOR DISCIPLINE

16 (Unprofessional Conduct- Embezzlement/Theft)

17 15. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
18 Respondent committed embezzlement and theft. From about February 8, 2006 until March 1,
19 2009, Respondent embezzled and stole one hundred and fifty thousand dollars (\$150,000.00),
20 from Roy Swiger and Jessenda Swiger.

21 NINTH CAUSE FOR DISCIPLINE

22 (Unprofessional Conduct- Fiscal Dishonesty)

23 16. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
24 Respondent committed fiscal dishonesty. From about August 1, 2002 until April 3, 2009,
25 Respondent embezzled and stole four hundred and fourteen thousand, four hundred and sixty four
26 dollars and sixty one cents (\$414,464.61), the property of Jerald David Hutka and Nancy Jo
27 Hutka.

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1 TENTH CAUSE FOR DISCIPLINE

2 (Unprofessional Conduct- Embezzlement/Theft)

3 17. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
4 Respondent committed embezzlement and theft. From about August 1, 2002 until April 3, 2009,
5 Respondent embezzled and stole four hundred and fourteen thousand, four hundred and sixty four
6 dollars and sixty one cents (\$414,464.61), the property of Jerald David Hutka and Nancy Jo
7 Hutka.

8 ELEVENTH CAUSE FOR DISCIPLINE

9 (Unprofessional Conduct- Fiscal Dishonesty)

10 18. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
11 Respondent committed fiscal dishonesty. From about April 1, 2005 until April 25, 2009,
12 Respondent embezzled and stole six thousand dollars (\$6,000.00) from Alice Carol Boyd.

13 TWELFTH CAUSE FOR DISCIPLINE

14 (Unprofessional Conduct- Embezzlement/Theft)

15 19. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
16 Respondent committed embezzlement and theft. From about April 1, 2005 until April 25, 2009,
17 Respondent embezzled and stole six thousand dollars (\$6,000.00) from Alice Carol Boyd.

18 THIRTEENTH CAUSE FOR DISCIPLINE

19 (Unprofessional Conduct- Fiscal Dishonesty)

20 20. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
21 Respondent committed fiscal dishonesty. From about November 1, 2007 until April 15, 2009,
22 Respondent embezzled and stole one hundred and seventy thousand dollars (\$170,000.00) from
23 Frank Fuller.

24 FOURTEENTH CAUSE FOR DISCIPLINE

25 (Unprofessional Conduct- Embezzlement/Theft)

26 21. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
27 Respondent committed embezzlement and theft. From about November 1, 2007 until April 15,
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1 2009, Respondent embezzled and stole one hundred and seventy thousand dollars (\$170,000.00)
2 from Frank Fuller.

3 FIFTEENTH CAUSE FOR DISCIPLINE

4 (Unprofessional Conduct- Fiscal Dishonesty)

5 22. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
6 Respondent committed fiscal dishonesty. From about December 27, 2002 until April 15, 2009,
7 Respondent embezzled and stole Fifty Four Thousand Dollars (\$54,000.00) from Brian Hutka.

8 SIXTEENTH CAUSE FOR DISCIPLINE

9 (Unprofessional Conduct- Embezzlement/Theft)

10 23. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
11 Respondent committed embezzlement and theft. From about December 27, 2002 until April 15,
12 2009, Respondent embezzled and stole Fifty Four Thousand Dollars (\$54,000.00) from Brian
13 Hutka.

14 SEVENTEENTH CAUSE FOR DISCIPLINE

15 (Unprofessional Conduct- Fiscal Dishonesty)

16 24. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
17 Respondent committed fiscal dishonesty. From about August 23, 2002 until March 30, 2009,
18 Respondent embezzled and stole seventy thousand dollars (\$70,000.00) from Julie Spero.

19 EIGHTEENTH CAUSE FOR DISCIPLINE

20 (Unprofessional Conduct- Embezzlement/Theft)

21 25. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
22 Respondent committed embezzlement and theft. From about August 23, 2002 until March 30,
23 2009, Respondent embezzled and stole seventy thousand dollars (\$70,000.00) from Julie Spero.

24 NINETEENTH CAUSE FOR DISCIPLINE

25 (Unprofessional Conduct- Fiscal Dishonesty)

26 26. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
27 Respondent committed fiscal dishonesty. From about May 1, 2006 until April 7, 2009,
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1 Respondent embezzled and stole seventy thousand dollars (\$70,000.00) from Gary Cox and
2 Olivia Cox.

3 TWENTIETH CAUSE FOR DISCIPLINE

4 (Unprofessional Conduct- Embezzlement/Theft)

5 27. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
6 Respondent committed embezzlement and theft. From about May 1, 2006 until April 7, 2009,
7 Respondent embezzled and stole seventy thousand dollars (\$70,000.00) from Gary Cox and
8 Olivia Cox.

9 TWENTY FIRST CAUSE FOR DISCIPLINE

10 (Unprofessional Conduct- Fiscal Dishonesty)

11 28. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
12 Respondent committed fiscal dishonesty. From about December 4, 2006 until April 15, 2009,
13 Respondent embezzled and stole twenty thousand dollars (\$20,000.00) from Richard Lattner and
14 Anne Lattner.

15 TWENTY SECOND CAUSE FOR DISCIPLINE

16 (Unprofessional Conduct- Embezzlement/Theft)

17 29. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
18 Respondent committed embezzlement and theft. From about December 4, 2006 until April 15,
19 2009, Respondent embezzled and stole twenty thousand dollars (\$20,000.00) from Richard
20 Lattner and Anne Lattner.

21 TWENTY THIRD CAUSE FOR DISCIPLINE

22 (Unprofessional Conduct- Fiscal Dishonesty)

23 30. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
24 Respondent committed fiscal dishonesty. From about March 30, 2007 until April 15, 2009,
25 Respondent embezzled and stole twenty three thousand and twenty two dollars (\$23,022.00) from
26 Ross Hoblitzell.

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1 TWENTY FOURTH CAUSE FOR DISCIPLINE

2 (Unprofessional Conduct- Embezzlement/Theft)

3 31. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
4 Respondent committed embezzlement and theft. From about March 30, 2007 until April 15,
5 2009, Respondent embezzled and stole twenty three thousand and twenty two dollars
6 (\$23,022.00) from Ross Hoblitzell.

7 TWENTY FIFTH CAUSE FOR DISCIPLINE

8 (Unprofessional Conduct- Fiscal Dishonesty)

9 32. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
10 Respondent committed fiscal dishonesty. From about August 22, 2008 until April 16, 2009,
11 Respondent embezzled and stole fifty thousand dollars (\$50,000.00) from Janette Koslosky.

12 TWENTY SIXTH CAUSE FOR DISCIPLINE

13 (Unprofessional Conduct- Embezzlement/Theft)

14 33. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
15 Respondent committed embezzlement and theft. From about August 22, 2008 until April 16,
16 2009, Respondent embezzled and stole fifty thousand dollars (\$50,000.00) from Janette Koslosky.

17 TWENTY SEVENTH CAUSE FOR DISCIPLINE

18 (Unprofessional Conduct- Fiscal Dishonesty)

19 34. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
20 Respondent committed fiscal dishonesty. From about January 28, 2005 until April 20, 2009,
21 Respondent embezzled and stole sixty five thousand dollars (\$65,000.00) from Patty Taylor and
22 James Taylor.

23 TWENTY EIGHTH CAUSE FOR DISCIPLINE

24 (Unprofessional Conduct- Embezzlement/Theft)

25 35. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
26 Respondent committed embezzlement and theft. From about January 28, 2005 until April 20,
27 2009, Respondent embezzled and stole sixty five thousand dollars (\$65,000.00) from Patty Taylor
28 and James Taylor.

1 TWENTY NINTH CAUSE FOR DISCIPLINE

2 (Unprofessional Conduct- Fiscal Dishonesty)

3 36. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
4 Respondent committed fiscal dishonesty. From about February 1, 2008 until April 15, 2009,
5 Respondent embezzled and stole fifty thousand dollars (\$50,000.00) from Ron Ladrillono and
6 Wanda Ladrillono.

7 THIRTIETH CAUSE FOR DISCIPLINE

8 (Unprofessional Conduct- Embezzlement/Theft)

9 37. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
10 Respondent committed embezzlement and theft. From about February 1, 2008 until April 15,
11 2009, Respondent embezzled and stole fifty thousand dollars (\$50,000.00) from Ron Ladrillono
12 and Wanda Ladrillono.

13 THIRTY FIRST CAUSE FOR DISCIPLINE

14 (Unprofessional Conduct- Fiscal Dishonesty)

15 38. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
16 Respondent committed fiscal dishonesty. From about June 6, 2007 until April 15, 2009,
17 Respondent embezzled and stole four hundred and fifteen thousand dollars (\$415,000.00) from
18 Dennie Moreland and Maritza Moreland.

19 THIRTY SECOND CAUSE FOR DISCIPLINE

20 (Unprofessional Conduct- Embezzlement/Theft)

21 39. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
22 Respondent committed embezzlement and theft. From about June 6, 2007 until April 15, 2009,
23 Respondent embezzled and stole four hundred and fifteen thousand dollars (\$415,000.00) from
24 Dennie Moreland and Maritza Moreland.

25 THIRTY THIRD CAUSE FOR DISCIPLINE

26 (Unprofessional Conduct- Fiscal Dishonesty)

27 40. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
28 Respondent committed fiscal dishonesty. From about December 27, 2002 until April 15, 2009,

1 Respondent embezzled and stole seventy two thousand dollars (\$72,000.00) from Matthew
2 Hutka.

3 THIRTY FOURTH CAUSE FOR DISCIPLINE

4 (Unprofessional Conduct- Embezzlement/Theft)

5 41. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
6 Respondent committed embezzlement and theft. From about December 27, 2002 until April 15,
7 2009, Respondent embezzled and stole seventy two thousand dollars (\$72,000.00) from Matthew
8 Hutka.

9 THIRTY FIFTH CAUSE FOR DISCIPLINE

10 (Unprofessional Conduct- Fiscal Dishonesty)

11 42. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
12 Respondent committed fiscal dishonesty. From about May 19, 2000 until April 15, 2009,
13 Respondent embezzled and stole two hundred thousand dollars (\$200,000.00) from Blanche
14 Medrano.

15 THIRTY SIXTH CAUSE FOR DISCIPLINE

16 (Unprofessional Conduct- Embezzlement/Theft)

17 43. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
18 Respondent committed embezzlement and theft. From about May 19, 2000 until April 15, 2009,
19 Respondent embezzled and stole two hundred thousand dollars (\$200,000.00) from Blanche
20 Medrano.

21 THIRTY SEVENTH CAUSE FOR DISCIPLINE

22 (Unprofessional Conduct- Fiscal Dishonesty)

23 44. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
24 Respondent committed fiscal dishonesty. From about September 25, 2003 until April 7, 2009,
25 Respondent embezzled and stole seven hundred and sixty thousand dollars (\$760,000.00) from
26 Beverly Lagiss and her Trust.

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1 THIRTY EIGHTH CAUSE FOR DISCIPLINE

2 (Unprofessional Conduct- Embezzlement/Theft)

3 45. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
4 Respondent of embezzlement and theft. From about September 25, 2003 until April 7, 2009,
5 Respondent embezzled and stole seven hundred and sixty thousand dollars (\$760,000.00) from
6 Beverly Lagiss and her Trust.

7 THIRTY NINTH CAUSE FOR DISCIPLINE

8 (Unprofessional Conduct- Fiscal Dishonesty)

9 46. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
10 Respondent committed fiscal dishonesty. From about July 25, 2006 until April 22, 2009,
11 Respondent embezzled and stole one hundred and ninety thousand dollars (\$190,000.00) from
12 Camillo Swiger and Amanda Swiger.

13 FORTIETH CAUSE FOR DISCIPLINE

14 (Unprofessional Conduct- Embezzlement/Theft)

15 47. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
16 Respondent committed embezzlement and theft. From about July 25, 2006 until April 22, 2009,
17 Respondent embezzled and stole one hundred and ninety thousand dollars (\$190,000.00) from
18 Camillo Swiger and Amanda Swiger.

19 FORTY FIRST CAUSE FOR DISCIPLINE

20 (Unprofessional Conduct- Fiscal Dishonesty)

21 48. Respondent is subject to disciplinary action under section 5100(i) of the Code in that
22 Respondent committed fiscal dishonesty. From about August 23, 2007 until July 25, 2008,
23 Respondent embezzled and stole one million dollars (\$1,000,000.00) from Paul Manning Rupf.

24 FORTY SECOND CAUSE FOR DISCIPLINE

25 (Unprofessional Conduct- Embezzlement/Theft)

26 49. Respondent is subject to disciplinary action under section 5100(k) of the Code in that
27 Respondent committed embezzlement and theft. From about August 23, 2007 until July 25,
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2008, Respondent embezzled and stole one million dollars (\$1,000,000.00) from Paul Manning
Rupf.

PRAYER

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged,
and that following the hearing, the California Board of Accountancy issue a decision:

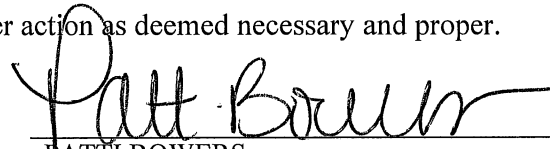
1. Revoking or suspending or otherwise imposing discipline upon Certified Public
Accountant Certificate Number CPA 57144, issued to Maynard W. Moreland.

2. Ordering Maynard W. Moreland to pay the California Board of Accountancy the
reasonable costs of the investigation and enforcement of this case, pursuant to Business and
Professions Code section 5107;

3. Taking such other and further action as deemed necessary and proper.

DATED:

MARCH 24, 2010



PATTI BOWERS
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

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